GENERAL SECRETARIAT.

Reports on the Working of District Boards.

READ—

The reports on the working of the District Boards during the year 1929-30 received from the Presidents of the several District Boards.

ORDER NO. L. 9168-90—L. B. 89-30-27, DATED 16TH MAY 1931.

Constitution.—There was no change in the number of District Boards during the year. The term of the District Boards which would have expired in the ordinary course on the 31st January 1930, was extended for a period of four months so as to admit of sufficient time being given for the accurate preparation, printing and publication of the lists of voters. In order to exclude candidates who had no chance of being elected to the Boards, the election rules were amended, so as to require a deposit of Rs. 100 by persons standing for election to the Boards, the deposit being subject to forfeiture in certain cases.

2. *Composition and working of the Boards.*—The strength of the Boards appreciably increased after reconstitution. It remained at 273 till the end of May 1930, and was raised to 315 from 1st June 1930. The increase was mainly due to the number of elected representatives of 13 general constituencies being raised from 2 to 3, to a larger number of Associations representing special interests having been enfranchised to return a member each to the District Board and to the necessity felt for the nomination of the Executive Engineers, District Sanitary Officers and Revenue Sub-Division Officers on the reconstituted Boards. On the last day of the year there were on all the Boards 242 elected members, 61 nominated non-officials and 47 salaried servants of Government. Forty-eight meetings were held by all the District Boards during the year and the average attendance at the meetings was 72·8. In the Hassan District 5 ordinary meetings are reported to have been held. Under Section 29 of the Mysore District Board Regulation only quarterly meetings should be held for the disposal of ordinary business, special meetings being held for disposal of urgent business. The holding of more than four ordinary meetings is not authorised under the Regulation. Subjects remaining undisposed of at the ordinary meetings should be disposed of at adjourned meetings. The agenda in the Shimoga District is reported to be so heavy that it was not possible to get through the subjects even with two days sittings. This is the case with most of the District Boards. The remedy lies in delegating to the standing committees power to dispose of subjects which now come up before the Board. Draft rules laying down the limitations and conditions subject to which power may be delegated to the Standing Committees have been framed and will issue shortly.

3. *Non-official Presidents.*—Up to the end of May 1930, three District Boards, namely, Hassan, Bangalore and Kolar enjoyed the privilege of electing their Presidents. This privilege was extended to the remaining five District Boards on their reconstitution. New Presidents were elected by all the District Boards before the close of the year.

4. *Standing Committees.*—The report of the Chitaldrug District does not specify whether there was a Standing Committee of the Board during the year. Steps should be taken to constitute one if it does not exist already. All the other District Boards had Standing Committees appointed under section 31 of the District Boards Regulation. The number of meetings held by the Standing Committees ranged from 2 in the Kadur and Shimoga Districts to 7 in the Hassan District. The number of meetings held is not adequate. The Committees appear to dispose of business specially referred to them by the District Boards in some Districts and they have not been serving the purpose for which they ought to be appointed. The Standing Committees are intended to perform the duties and exercise the powers in respect of District Board matters, similar to those performed and exercised by the Managing Committees of Municipal Councils. The Standing Committees should meet more often and should have independent powers to dispose of some matters, subject to certain limitations and [redacted] of the rules for delegation of powers to Standing Committees

5. *Other Committees.*—Public Health Committees were in existence in the Districts of Mysore and Hassan and Economic Committees existed in 5 Districts, namely, Tumkur, Mysore, Hassan, Shimoga and Kadur. The constitution of Economic Committees is compulsory under the Regulation and the remaining three District Boards should take prompt steps to rectify the omission if it still exists.

6. *Jurisdiction over Jahgirs.*—The administration of local cess in the two Jahgirs of Yelandur and Sringeri was transferred from the Jahgirdars to the respective District Boards from 1st January 1930. Education and Railway Cesses were ordered to be levied in the Yelandur Jahgir and Education Cess in the Sringeri Jahgir.

7. *Finance.*—The year opened with a balance of Rs. 8,55,169 and closed with a balance of Rs. 3,98,258. The income and expenditure for the year amounted to Rs. 35,36,336 and Rs. 40,93,248 against Rs. 30,68,459 and Rs. 30,84,278 respectively in the previous year. In order to admit of easy comparison the income and expenditure are arranged under 4 groups and noted in the following statement:—

Items	Income		Expenditure	
	1928-29	1929-30	1928-29	1929-30
	Rs.	Rs.	Rs.	Rs.
Ordinary Items	15,07,836	14,09,882	16,84,735	18,23,636
Debt items excluding Railway and Education Cesses.	5,26,826	8,15,718	5,40,131	4,61,848
Railway Cess transactions ..	4,30,535	6,35,661	2,86,295	5,66,726
Education Cess transactions ...	6,03,262	6,75,075	5,72,117	12,41,038
Total ...	30,68,459	35,36,336	30,83,278	40,93,248

8. The income under debt heads shows an increase of nearly Rs. 2.9 lakhs, while the expenditure under Education Cess has increased by Rs. 6.7 lakhs. These large variations are due to the separation of the Education Cess Fund from the general fund of the District Board and its investment in the Savings Bank. For this purpose the Boards withdraw largely from their investments in the ordinary account of the Boards. Under Railway Cess transactions there was increase of over 2 lakhs under receipts and of nearly Rs. 2.8 lakhs under expenditure. The increase in the income under Railway Cess Fund was due to the receipt of a sum of Rs. 80,365 by the Kolar District Board from the Railway Department in final settlement of the claim of the Board in respect of the income from the Railway up to the end of 1927-28 and to the transfer to the Railway Cess account of a sum of Rs. 1,15,764 being the accumulated Railway Cess collections merged in the surplus balance of the Chitaldrug District Board. Out of the Railway Cess income of the Chitaldrug District a sum of Rs. 1,59,975 was invested in the Savings Bank. In the Shimoga District a sum of Rs. 75,139 was paid to the Railway Department out of the Railway Cess collected in the District for extending the Railway line in the District.

9. *Income under Ordinary Items.*—In the income under ordinary items there was a decrease of Rs. 97,954 mainly in the Mysore, Shimoga and Chitaldrug Districts. There was a fall of Rs. 23,545 in the income from local cess and of Rs. 38,042 under tolls. The District Boards were given the discretion to exempt from tolls on bullock carts except those carrying timber. Two toll-gates in the Kadur District were abolished and the toll-gates on the Chitaldrug-Bhadravati and Shimoga-Sorab-Sirsi roads in the Shimoga District were transferred to Government with the roads in consequence of the transfer of the roads to Government for maintenance from State Funds. In the Mysore District, the moiety of the income from the Frontier toll-gates was not credited to the District Board. The question is receiving attention. Tolls were newly levied by the Hassan District Board on the Arsikere-Huliyur road and on the bridge constructed near Kerlapur.

10. The income from markets amounted to Rs. 74,489 against Rs. 79,935 in the

Bangalore District. The income from this source in the Tumkur, Shimoga, Chitaldrug and Kadur Districts is very poor. In all these Districts and in the Hassan District, action has been taken to improve the income from this source.

11. The income from permit fees on motor buses amounted to Rs. 85,622. The portion of the income from this source payable to the Bangalore District Board for the years 1925-26 and 1926-27 is reported to have not yet been credited to the Board. The District Magistrate has been addressed separately in the matter.

12. The income from Musafirkhanas and Third Class Travellers' Bungalows was Rs. 9,331, while the expenditure incurred for their maintenance amounted to Rs. 46,862. The disparity between the income and the expenditure is very great. The Tumkur District Board enhanced the rates of fees for occupation of Musafirkhanas. The question of reducing the maintenance charges of these buildings by appointing a single person to look after 2 or 3 buildings which are near each other and the abolition of such of those as are not much frequented may be considered by the District Boards.

13. *Expenditure.*—The expenditure under ordinary items amounted to Rs. 18,23,636 against Rs. 16,84,735 in the previous year. Of the expenditure Rs. 7,08,858 was spent on Public Works executed by Public Works Department, Rs. 3,75,443 on works executed by the Civil Department, Rs. 1,51,539 on administration and collection, Rs. 3,47,355 on medical relief, Rs. 58,753 on conservancy and sanitation and the rest on other miscellaneous items.

14. *Public Works Executed by Public Works Department.*—A sum of Rs. 7,08,858 was spent on Public Works carried out by the Public Works Department against Rs. 7,18,036 incurred during the previous year. The major portion of the expenditure was as usual spent on annual and special repairs of roads. New works for improving communications and providing accommodation for travellers were also undertaken. The District Board of Kadur undertook the construction of the Silver Jubilee Building at an estimated cost of Rs. 33,925 and spent Rs. 21,090 during the year for this purpose His Highness the Maharaja was graciously pleased to lay the foundation stones of the District Board Offices of Kolar and Tumkur. The Bangalore District Board has recently purchased a site for constructing a separate building for its office.

15. The District Fund roads are reported to have been maintained in a fairly good condition. The Kadur District Board was relieved of the maintenance of Bababudan Hill Road and the savings effected were utilised for giving an all round increase to the mileage allotment of the remaining roads. Owing to heavy motor traffic, the mileage allotment for maintenance of some roads was increased in the Tumkur and Hassan Districts. The question of earmarking the realisations from tolls and fees levied on motor buses for maintenance of District Fund roads which was under consideration of Government was dropped for the present. Some of the District Boards having repeatedly urged the appointment of a separate Engineering Establishment, Government have recently appointed a Committee to go into the question. The recommendations of the Committee are awaited.

16. *Public Works carried out by Civil Department.*—The outlay incurred on Public Works carried out by the Civil Department amounted to Rs. 3,75,433 against Rs. 2,59,642 in the previous year. The increase is mainly due to the payment by the Mysore District Board of a sum of Rs. 25,000 towards the construction of the bridge across the Hemavati near Akkihebbal and of Rs. 1,25,000 to that across the Cauvery near T.-Narsipur. Excluding this sum of Rs. 1,50,000, the expenditure during the year amounted to Rs. 2,25,433 and fell short of the budget grant of Rs. 2,79,390 by Rs. 53,957 or only 19 per cent. Of the expenditure, a sum of Rs. 91,183 was spent on original works and Rs. 73,430 on repairs. A sum of Rs. 9,853 was paid by the District Boards of Kolar and Hassan as contribution to the Drinking Water Wells Fund. The works executed consisted mostly of improvement and maintenance of village roads, sinking of wells and construction of musafirkhanas. The smallest expenditure incurred was in the Kadur District, *viz.*, Rs. 2,190 and the highest was in the Kolar District, *viz.*, Rs. 68,153.

17. *Railways.*—The Kolar and the Mysore District Boards are the only two District Boards that own Railways. Both the lines were worked by the State Railway [redacted] discharging the loans raised for this purpose, sinking funds are

formed out of the Railway Cess Collections. In the Shimoga District the Railway Cess collections are paid over to Government for extending the Railway communication in the District. Railway Cess is not levied in the Bangalore and Hassan Districts. In the remaining three districts, the accumulated Railway Cess collections and interest thereon amounted to Rs. 23,33,148 as noted below:—

		Rs.
Tumkur		7,03,358
Kadur		7,81,655
Chitaldrug		8,48,135
Total ..		23,33,148

The Tumkur District Board appointed a Committee to consider the question of opening new Railways in the District The Committee met twice during the year and suggested the opening of two branch lines, one from Tumkur to Sira and the other from Tumkur to Madhugiri. The traffic investigations showed that both the lines proposed were not remunerative. The Tumkur and Chitaldrug District Boards have proposed the appropriation of the accumulated Railway Cess for opening new roads and construction of bridges and improvement of the existing ones. The matter is under the consideration of Government.

18. *Medical Relief.*—One hundred and eighty-four Local Fund Dispensaries, 159 Vaidyasalas and 180 Midwives were maintained during the year. The foundation stone for a Dispensary for ladies at Anekal was laid during the year. The Bangalore District Board made a contribution of Rs. 25,000 for the construction of a ward in the new Maternity to be opened at Bangalore. The rural dispensary scheme did not progress satisfactorily in the Mysore District where the Board proposes to abolish the dispensaries as they did not work satisfactorily. In view of the undesirability of allowing the scheme to languish, the establishment of a new type of dispensaries called District Board Dispensaries has been sanctioned. In the Shimoga District one rural dispensary was opened at Hodigere in the Channagiri Taluk.

19. *Vaccination.*—One lakh, seventy-seven thousand, five hundred and thirty-two persons were vaccinated during the year against 1,46,719 in the previous year. There was an appreciable increase in the number of vaccinations in all the Districts except Bangalore and Mysore. The services of four temporary vaccinators were continued in the Bangalore District while in the Kolar District four vaccinators were entertained and an additional vaccinator was employed for a period of three months.

20. *Vital Statistics.*—The number of births and deaths registered during the year was 1,01,897 and 75,191 against 97,617 and 70,787 in the previous year. The total deaths from cholera, small-pox and plague were 194, 6,596 and 7,784 against 371 5,979 and 4,216 respectively in the previous year. The Hassan, Kadur and Shimoga Districts were free from cholera. There was a large increase in the number of deaths from plague in all the Districts except Kolar. The Hassan District Board observes that much reliance cannot be placed on the prototype figures that are received from the village officers unless the submission of the births and deaths returns is based on an organised principle by responsible and literate village officers and suggests that the recording of births and deaths be made an obligatory duty of the Village Panchayets. The proposal involves an amendment of the Village Panchayet Regulation and the Registration of Births and Deaths Regulation. The Revenue Commissioner is requested to consider the suggestion of the Hassan District Board and submit a report as to whether the proposal is feasible and may be adopted.

21. *Water Supply.*—The number of wells in progress and of those completed during the year has not been specified in the report of the Kolar District Board. In the other districts 144 wells were completed during the year. The Tumkur District Board made a grant of Rs. 800 for putting up a bore-well at Midagesi and the Kolar District Board advanced a sum of Rs. 1,000 to the Industries Department for putting up bore-wells in the Bowringpet Taluk. The amount at the credit of the Drinking Water Wells Fund on 1st July 1929, was Rs. 53,769 in the Districts except Mysore, Chitaldrug and Hassan. There was no separate Drinking Water Wells Fund in the Mysore District and the fund in the Districts of Hassan and Chitaldrug had been overdrawn to the extent of Rs. 5,794 and Rs. 13,271 respectively. The District

the fund by making necessary grants from the General Fund of the Boards to the credit of the Drinking Water Wells Fund. The large balances at the credit of the fund in the Bangalore and Tumkur Districts, namely, Rs. 23,826 and Rs. 14,934 should be utilised more promptly on the execution of wells which are still incomplete.

22. *Audit of Accounts.*—The accounts of the Boards for the year 1928-29 were audited by the Local Auditors of the Comptroller's Office. No irregularities of a serious nature were found out. The report of the Comptroller on the audit of the accounts of the Municipal Councils and District Boards has been reviewed separately. The publication of the Local Fund Code which is under revision by the Comptroller will go a long way in improving the maintenance of accounts and it should be expedited.

23. *Financial Stability of the Boards.*—The estimated normal income and normal expenditure of the Boards for the year 1929-30 and the balance under service heads on 1st July 1930 are shown in the statement noted below.—

	Normal income	Normal expenditure	Balance under service heads on 1st July 1930
	Rs.	Rs.	Rs.
Bangalore	1,90,230	1,74,002	3,81,211
Kolar	1,89,960	1,79,798	74,728
Tumkur	1,53,627	1,52,986	3,61,650
Mysore	2,09,825	2,35,067	2,71,392
Hassan	1,55,059	1,49,444	7,893
Shimoga	1,22,080	1,19,996	35,520
Kadur	87,601	86,820	75,076
Chitaldrug	1,28,610	1,30,606	1,87,488
Total ..	12,66,992	12,28,719	13,94,959

The normal income and expenditure in the case of practically every District Board balance with each other.

The balance at the credit of the District Boards under service heads amounted to Rs. 13,94,959 on 1st July 1930. The District Boards of Bangalore, Tumkur, Mysore and Chitaldrug derive considerable revenue in the shape of interest on the investment of their surplus balances. In the case of other District Boards no such revenue is available for expenditure on optional measures of improvement and activities. The finances of the District Boards of Hassan and Kadur are not satisfactory. It behoves these District Boards to take prompt measures for curtailing their recurring expenditure and to levy fresh cesses for improving their finances. The Hassan District Board has been too liberal in incurring expenditure on optional items in the past. In order to complete the large number of well works in this District, a State Grant of Rs. 7,000 has been made during the current year and the Board has also been informed that in order to meet the demands, the sinking fund formed for the repayment of the loan raised for the construction of the Gorur Bridge may be utilised and proposals submitted for the formation of a new Sinking Fund. The District Board of Kadur has requested the transfer of certain roads for maintenance from State Funds. The Chief Engineer has been asked to consider the feasibility of the request made by the Board.

24. In conclusion, Government are constrained to observe that though on the whole there is much useful activity on the part of the District Boards and considerable interest taken by them in matters of local improvement in general, there is great scope for further enhancing their usefulness by planning more comprehensive programmes of work, by making better use of the various Committees and organizations connected with the District Boards and enlisting popular support and interest in schemes of betterment in a more effective manner.

R. RANGA RAO,
General Secretary to Government.

I.—Statement showing the constitution, meetings, attendance of the several District Boards for the year 1929-30.

Districts	Old strength	Sanctioned strength	On 30th June 1930				Meetings						Attendance		
			Ex-officio	Nominated Non-officials	Elected	Total	Extra-ordinary Meetings	Ordinary	Adjourned	Special	Total	Number adjourned for quorum	Official	Non-official	Total
Bangalore ..	39	43	7	7	29	43	1	4	..	1	5	..	..	..	32
Kolar ..	36	37	4	8	25	37	...	4	..	2	6	..	1	26·4	27·4
Tumkur ..	39	34	5	6	23	34	..	4	..	2	6	..	2	25	27
Mysore ..	48	70	7	16	47	70	2	3	...	2	5	..	3·6	42·2	45·8
Hassan ..	28	34	4	7	23	34	2	5	..	1	6	...	1·5	19·41	20·91
Shimoga ..	31	31	5	5	21	31	1	4	..	2	8	...	2·25	21·75	24
Kadur ..	27	33	5	6	22	33	1	4	..	2	6	..	2·3	20·5	22·8
Chitaldrug ..	31	33	5	6	22	33	..	4	..	2	6	..	2·16	25·21	27·37
Total ..	273	315	42	61	212	315	7	34	..	14	48	..	..	..	27·8

II.—Statement showing the income of District Boards for the year 1929-30

Receipts	Bangalore	Kolar	Tumkur	Mysore	Hassan	Shimoga	Kadur	Chitaldrug	Total
ORDINARY ITEMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Local Cess	1,33,820	1,20,599	1,20,923	1,82,092	99,280	95,101	69,534	75,361	8,06,710
Tolls	7,700	5,623	22,684	9,582	19,327	14,091	7,100	30,115	1,16,222
Ferries	14	..	..	2,008	1,505	1,532	165	462	5,686
Markets	20,602	17,668	255	17,550	11,571	2,534	364	3,937	74,489
Fees from Travelling Bungalows and Musafirkhanas.	850	1,953	1,804	1,369	650	848	871	986	9,631
Motor permit fees	11,000	12,664	14,249	23,692	11,251	3,934	1,607	7,225	85,622
Interest on investments ...	25,890	12,863	18,074	38,370	18,737	..	2,451	...	1,16,385
Contributions	4,259	5,805	8,073	6,996	3,800	3,794	6,359	4,478	42,764
Other items	19,323	7,223	2,987	6,401	17,623	4,088	462	3,774	60,345
Total ..	2,23,458	1,84,398	1,89,049	2,88,060	1,83,744	1,25,922	88,913	1,26,338	14,09,882
EXTRAORDINARY ITEMS.									
Public loan raised	..	..	..	15,050	..	..	..	..	..
Loans recovered	..	135	162	150	667	250	4,410	734	..
Deposits	10,665	5,389	6,214	4,281	11,484	4,770	2,423	7,365	..
Advances	168	1,858	20,853	490	12,111	6,172	16,440	220	..
Withdrawal of investment ..	..	..	1,60,000	2,63,968	2,06,759	..	..	..	..
Railway Cess	..	65,887	70,459	63,871	..	32,827	78,714	1,62,197	..
Income from Railway ..	..	1,08,483	..	28,855	..	..	..	..	..
Gauranteed interest other Railway receipts	..	17,952	..	1,584	..	..	..	..	..
Education cess	1,19,680	75,573	1,28,067	1,01,164	89,559	54,657	38,245	67,130	..
Drinking water wells fund ...	680	..	1,315	..	7,000	302	..	15,341	24,638
Sinking fund	..	..	..	35,397	..	..	..	..	..
Other items	4,500	..	..	..	..	4,632	4,005	..	..
Total ...	1,35,693	2,75,277	3,57,070	5,13,810	3,28,580	1,03,810	1,44,237	2,52,977	21,26,454
Receipts Total ..	3,59,151	4,59,675	5,76,119	8,01,870	4,97,324	2,29,732	2,33,150	3,79,315	35,36,336
Opening Balance ...	74,508	1,81,563	64,048	1,87,615	38,179	1,23,114	1,00,460	85,682	8,55,169
Grand Total ..	4,33,659	6,41,238	6,40,167	9,89,485	5,35,503	3,52,846	3,33,610	4,64,997	43,91,505

III.—Statement showing the expenditure of the several District Boards for the year 1929-30.

Expenditure Items	Bangalore	Kolar	Tumkur	Mysore	Hassan	Shimoga	Kadur	Chitaldrug	Total
(A) ORDINARY ITEMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Works by Public Works Department.	80,033	90,161	98,338	1,19,140	82,048	58,694	68,625	1,05,819	7,08,858
Public Works by Civil Department ...	59,000	68,153	12,669	1,82,032	31,004	8,353	2,199	22,023	3,75,433
Administration and collection ..	21,020	16,785	15,043	23,375	26,975	26,358	11,380	10,603	1,51,539
Conservancy and Sanitation ..	11,810	9,108	10,005	12,932	5,498	745	1,752	6,903	58,753
Medical relief ..	50,720	36,586	42,524	91,090	47,735	35,728	8,525	34,447	3,47,355
Accommodation for travellers ..	5,200	8,458	5,882	8 696	5,062	5,926	3,445	4,193	46,862
Other items ..	32,370	16,951	9,203	3,147	30,678	11,229	23,849	7,509	1,34,836
Total (A) ..	2,56,153	2,46,202	1,93,664	4,40,412	2,29,000	1,47,033	1,19,775	1,91,397	18,23,656
(B) EXTRAORDINARY ITEMS									
Loans	..	...	.	..	305	..	....	...	..
Deposits	2,344	6,730	8,461	5,739	10,288	4,070	3,238	5,775	..
Advances	233	21,555	16,583	3,909	11,144	5,973	13,567	...	..
Investments	5,000	66,900	80,000 18,074	97,400	12,544	..	...	..	..
Railway Cess investment ..	..	66,855	69,523	..	..	..	77,351	..	..
Railway Cess expenditure ..	..	..	21,667	25	..	75,139	..	1,59,975	...
Interest on Loans	..	..	..	54,312	...	..	..	..	..
Capital Works	..	..	..	10,879	..	..	..	..	..
Sinking Fund	..	..	..	31,000	..	..	...	..	..
Education Cess Fund ..	1,45,455	2,12,278	1,84,225	2,21,077	2,42,104	67,976	77,230	90,693	..
Drinking Water Wells Fund ..	6,560	..	3,813	..	17,000	5,385	..	19,356	52,114
Other Items	4,500	..	..	1,377	..	700	3,348	..	..
Total (B) ..	1,64,092	3,74,318	4,02,316	4,25,718	2,93,385	1,59,249	1,74,735	2,75,799	22,69,612
Expenditure Total (A and B) ..	4,20,245	6,20,520	5,95,980	8,66,130	5,22,385	3,06,282	2,94,510	4,67,196	40,93,248
Closing Balance ..	13,414	20,719	44,187	1,23,355	13,118	46,561	39,100	—2,199	2,98,258
Grand Total ..	4,33,659	6,41,239	6,40,167	9,89,485	5,35,503	3,52,846	3,33,610	4,64,997	43,91,506

IV.—Statement showing the number of Medical Institutions and details for vital statistics for the year 1929-30.

District	Local Fund Dispensary	Vaidyasala	Midwives	Persons Vaccinated	Birth	Deaths			
	Number	Number	Number			Total	From Cholera	From Small Pox	From Plague
Bangalore ..	23	50	24	30,328	15,068	10,821	37	1,101	2,544
Kolar ..	17	30	16	23,445	13,064	9,786	8	949	425
Tumkur ..	22	12	20	25,713	17,189	10,830	113	1,124	672
Mysore ..	37	48	40	31,463	21,121	15,564	13	1,209	1,189
Hassan ..	31	3	33	19,739	8,157	7,376	..	450	1,058
Kadur ..	16	5	8	9,121	4,774	4,426	..	237	383
Shimoga ..	22	7	24	23,872	10,728	9,082	..	568	530
Chitaldrug ..	16	4	15	13,851	11,796	7,306	23	958	983
Total ..	184	159	180	1,77,532	1,01,897	75,191	194	6,596	7,784

Audit Report.

READ—

Letter No. 718—LAD., dated the 27th March 1931, from the Comptroller to Government, forwarding his report on the audit of the accounts of the several District Boards, Town and Minor Municipalities and the Kolar Gold Field Sanitary Board for the year 1928-29.

ORDER NO. L. 9108-25—ML. 24-30-107, DATED 15TH MAY 1931.

Progress of Audit.—During the year, the audit of the accounts of all the Town and Minor Municipalities except Channapatna and Chitaldrug was completed. The audit of the accounts of the last two named Municipalities was completed early in July of the current year. The accounts of the Sanitary Board, Kolar Gold Field, and all the District Boards were audited during the year, but in the case of the Mysore and Chitaldrug District Boards, the audit was completed in July 1930 and in the case of the Bangalore District Board in September 1930.

2. *Action taken on the previous Audit Notes.*—There has been no appreciable improvement in the prompt disposal of the audit notes and in the rectification of the defects noticed therein. The audit notes of the Channapatna Municipality issued in November 1919 and April 1920 and those of the years commencing from 1922-23 to 1928-29 are reported not to have yet been returned. Similar instances of unusual delay exist in 8 Municipalities in the Bangalore District and in the Chitaldrug District. Proper attention has not been paid to the points noticed in the audit reports and in some cases the replies furnished by the Municipal Councils have been simply forwarded by the Deputy Commissioner without requisite orders or remarks.

The same is the case with the District Boards also. The objection statements relating to the Hassan District Board have been returned without complete replies in respect of many important objections. Further, the objections in regard to excess payments and other important irregularities still remain unrectified. The objections have therefore to be repeated in the audit notes year after year. In order to derive full benefit from the local audit, prompt steps should be taken to rectify the several defects noticed during audit each year.

3. *Collection of Revenue.*—Adequate attention is not paid to this important work. House, shop and cart taxes form the main sources of revenue of Municipal Councils. There was general slackness in the collection of house and land taxes and in the timely revision of assessment of these taxes and this resulted in heavy sums being written off as irrecoverable. In several cases arrears were more than three years old